		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041517

Facility Name: Heritage Manor-Gillespie

Address: R.R. #2 P.O. BOX 3B (Number) Gillespie (City) 61938 (Zip Code)

County: MACOUPIN

Telephone Number: (217) 839-2171 **Fax #** ( )

IDPA ID Number: 370909086017

Date of Initial License for Current Owners: 03/01/96

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. & CFO

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	118	Skilled (SNF)	118	43,070	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	0	Sheltered Care (SC)	0	0	5
6		ICF/DD 16 or Less			6
7	118	TOTALS	118	43,070	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	19,444	8,166	3,196	30,806	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	3,816	0	3,816	12
13	DD 16 OR LESS					13
14	TOTALS	19,444	11,982	3,196	34,622	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.39%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 03/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 3,196

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	147,618	11,946		159,564		159,564	3,046	162,610			1
2	Food Purchase		146,588		146,588		146,588		146,588			2
3	Housekeeping	78,479	12,960		91,439		91,439		91,439			3
4	Laundry	40,581	13,100		53,681		53,681		53,681			4
5	Heat and Other Utilities			92,868	92,868		92,868	1,351	94,219			5
6	Maintenance	46,001	30,108	25,464	101,573		101,573	13,556	115,129			6
7	Other (specify):*											7
8	**TOTAL General Services**	312,679	214,702	118,332	645,713		645,713	17,953	663,666			8
	B. Health Care and Programs											
9	Medical Director			400	400		400		400			9
10	Nursing and Medical Records	1,275,842	54,663	14,959	1,345,464		1,345,464		1,345,464			10
10a	Therapy		230,769	211,407	442,176	(358,705)	83,471	117,906	201,377			10a
11	Activities	45,425	2,677	3,285	51,387		51,387		51,387			11
12	Social Services	26,698	834	3,198	30,730		30,730		30,730			12
13	Nurse Aide Training		2,878		2,878		2,878	2,095	4,973			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,347,965	291,821	233,249	1,873,035	(358,705)	1,514,330	120,001	1,634,331			16
	C. General Administration											
17	Administrative	68,706			68,706		68,706	83,999	152,705			17
18	Directors Fees							7,618	7,618			18
19	Professional Services			261,672	261,672		261,672	(248,840)	12,832			19
20	Dues, Fees, Subscriptions & Promotions			85,893	85,893	(64,605)	21,288	(7,425)	13,863			20
21	Clerical & General Office Expenses	87,756	9,388	17,659	114,803		114,803	237,816	352,619			21
22	Employee Benefits & Payroll Taxes			361,168	361,168		361,168	34,106	395,274			22
23	Inservice Training & Education			596	596		596	923	1,519			23
24	Travel and Seminar			5,807	5,807		5,807	(3,808)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			57,453	57,453		57,453	2,351	59,804			26
27	Other (specify):*			6,852	6,852		6,852	(6,234)	618			27
28	**TOTAL General Administration**	156,462	9,388	797,100	962,950	(64,605)	898,345	100,506	998,851			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,817,106	515,911	1,148,681	3,481,698	(423,310)	3,058,388	238,460	3,296,848			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Gillespie #0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			116,287	116,287		116,287	11,718	128,005			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			146,212	146,212		146,212	10,187	156,399			32
33	Real Estate Taxes			33,899	33,899		33,899		33,899			33
34	Rent-Facility & Grounds							7,831	7,831			34
35	Rent-Equipment & Vehicles			3,651	3,651		3,651	11,629	15,280			35
36	Other (specify):*											36
37	**TOTAL Ownership**			300,049	300,049		300,049	41,365	341,414			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					358,705	358,705		358,705			39
40	Barber and Beauty Shops	11,588	457		12,045		12,045		12,045			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					64,605	64,605		64,605			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**	11,588	457		12,045	423,310	435,355		435,355			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,828,694	516,368	1,448,730	3,793,792		3,793,792	279,825	4,073,617			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(131)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(171)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(566)	20		17
18	Fines and Penalties				18
19	Entertainment	(10,439)	24		19
20	Contributions	(234)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,113)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,000)	27		24
25	Fund Raising, Advertising and Promotional	(10,934)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (32,588)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	312,413		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 312,413		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 279,825		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Gillespie

ID# 0041517

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(131)	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(566)	20	17
18				18
19			24	19
20		(234)	27	20
21				21
22		(4,113)	19	22
23				23
24		(6,000)	27	24
25		(10,934)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(21,978)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	3,046	0	0	0	0	0	0	0	0	3,046	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,351	0	0	0	0	0	0	0	0	1,351	5
6	Maintenance	0	0	13,556	0	0	0	0	0	0	0	0	13,556	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	17,953	0	0	0	0	0	0	0	0	17,953	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	117,906	0	0	0	0	0	0	0	0	0	117,906	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	2,095	0	0	0	0	0	0	0	0	2,095	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	117,906	2,095	0	0	0	0	0	0	0	0	120,001	16
	C. General Administration													
17	Administrative	0	0	83,999	0	0	0	0	0	0	0	0	83,999	17
18	Directors Fees	0	0	7,618	0	0	0	0	0	0	0	0	7,618	18
19	Professional Services	(4,113)	(257,559)	12,832	0	0	0	0	0	0	0	0	(248,840)	19
20	Fees, Subscriptions & Promotions	(11,500)	0	4,075	0	0	0	0	0	0	0	0	(7,425)	20
21	Clerical & General Office Expenses	0	0	237,816	0	0	0	0	0	0	0	0	237,816	21
22	Employee Benefits & Payroll Taxes	0	0	34,106	0	0	0	0	0	0	0	0	34,106	22
23	Inservice Training & Education	0	0	923	0	0	0	0	0	0	0	0	923	23
24	Travel and Seminar	(10,439)	0	6,631	0	0	0	0	0	0	0	0	(3,808)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,351	0	0	0	0	0	0	0	0	2,351	26
27	Other (specify):*	(6,234)	0	0	0	0	0	0	0	0	0	0	(6,234)	27
28	**TOTAL General Administration**	(32,286)	(257,559)	390,351	0	0	0	0	0	0	0	0	100,506	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(32,286)	(139,653)	410,399	0	0	0	0	0	0	0	0	238,460	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	11,718	0	0	0	0	0	0	0	11,718	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(171)	0	0	10,358	0	0	0	0	0	0	0	10,187	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	7,831	0	0	0	0	0	0	0	7,831	34
35	Rent-Equipment & Vehicles	(131)	0	0	11,760	0	0	0	0	0	0	0	11,629	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(302)	0	0	41,667	0	0	0	0	0	0	0	41,365	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(32,588)	(139,653)	410,399	41,667	0	0	0	0	0	0	0	279,825	45

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	26,404	GreenTree Therapy	100.00%	23,233	(3,171)	2
3	V								3
4	V	19	Adjustment for Related Organization	257,559	Heritage Enterprises, Inc.	100.00%		(257,559)	4
5	V								5
6	V	10a	Adjustment for Related Organization	227,057	GreenTree Pharmacy	100.00%	348,134	121,077	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 511,020			$ 371,367	$ * (139,653)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 3,046	$ 3,046	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,351	1,351	19
20	V	6	Maintenance				13,556	13,556	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				2,095	2,095	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				83,999	83,999	29
30	V	18	Directors Fees				7,618	7,618	30
31	V	19	Professional Services				12,832	12,832	31
32	V	20	Fees, Subscription, Promotions				4,075	4,075	32
33	V	21	Clerical & General Office Expenses				237,816	237,816	33
34	V	22	Employee Benefits & Payroll Taxes				34,106	34,106	34
35	V	23	Inservice Training & Education				923	923	35
36	V	24	Travel and Seminar				6,631	6,631	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				2,351	2,351	38
39	Total			$			$ 410,399	$ * 410,399	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				11,718	11,718	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				10,358	10,358	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				7,831	7,831	20
21	V	35	Rent-Equipment & Vehicles				11,760	11,760	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 41,667	$ * 41,667	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Director	Management	26.00	320,135	5	100.00	Director/Salar	$ 15,720	line 17/18, col	1
2	Tom Jefferson	Secretary	Management	10.00	385,686	5	100.00	Director/Salary	18,939	line 17/18, col	2
3	Craig Hart	Chairman	Management	20.00	372,740	10	100.00	Director/Salary	18,304	line 17/18, col	3
4	Cheryl Lowney	Executive Vice Presi	Management	0.30	222,499	40	100.00	Director/Salary	10,926	line 17/18, col	4
5	Steve Wannemacher	President	Management	0.30	251,231	40	100.00	Director/Salary	12,337	line 17/18, col	5
6	Connie Hoselton	Sr Vice President	Management	0.20	148,865	40	100.00	Salary	7,310	line 17, col 7	6
7	Craig Ater	Sr Vice President	Management	0.20	164,565	40	100.00	Salary	8,081	line 17, col 7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 91,617		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 62,023	$ 62,023	118	$ 3,046	1
2	2	Food Purchase	Beds	2,403	24	0	0	118	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	118	0	3
4	4	Laundry	Beds	2,403	24	0	0	118	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,509	0	118	1,351	5
6	6	Maintenance	Beds	2,403	24	276,052	67,064	118	13,556	6
7	7	Other	Beds	2,403	24	0	0	118	0	7
8	9	Medical Director	Beds	2,403	24	0	0	118	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	118	0	9
10	11	Activities	Beds	2,403	24	0	0	118	0	10
11	12	Social Service	Beds	2,403	24	0	0	118	0	11
12	13	Nurse Aide Training	Beds	2,403	24	42,658	42,572	118	2,095	12
13	14	Program Transportation	Beds	2,403	24	0	0	118	0	13
14	15	Other	Beds	2,403	24	0	0	118	0	14
15	17	Administrative	Beds	2,403	24	1,710,580	0	118	83,999	15
16	18	Directors Fees	Beds	2,403	24	155,144	0	118	7,618	16
17	19	Professional Services	Beds	2,403	24	261,316	0	118	12,832	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	82,980	0	118	4,075	18
19	21	Clerical & General Office Expens	Beds	2,403	24	4,842,980	4,501,882	118	237,816	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	694,554	0	118	34,106	20
21	23	Inservice Training & Education	Beds	2,403	24	18,789	0	118	923	21
22	24	Travel and Seminar	Beds	2,403	24	135,033	0	118	6,631	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	118	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	47,877	0	118	2,351	24
25	TOTALS					$ 8,357,495	$ 4,673,541		$ 410,399	25

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	118	$	1
2	30	Depreciation	Beds	2,403	24	238,628		118	11,718	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			118		3
4	32	Interest	Beds	2,403	24	210,931		118	10,358	4
5	33	Real Estate Taxes	Beds	2,403	24			118		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,466		118	7,831	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	239,478		118	11,760	7
8	36	Other	Beds	2,403	24			118		8
9	38	Medically Nec Transportation	Beds	2,403	24			118		9
10	39	Ancillary Service Centers	Beds	2,403	24			118		10
11	40	Barber and Beauty Shops	Beds	2,403	24			118		11
12	41	Coffee and Gift Shops	Beds	2,403	24			118		12
13	42	Other	Beds	2,403	24			118		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 848,503	$		$ 41,667	25

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City		XX	Mortage	$28,143.00	03/01/96	$ 3,385,859	$ 2,755,920	01/15/06	variable	$ 120,315	1
2	National City Loan Amortization		XX	Mortgage							6,240	2
3	Central Office Allocation		XX	Interest Income								3
4	Alpha Community Bank		xx			05/01/01	104,710	62,829	05/01/06	variable	3,141	4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							16,516	6
7	Central Office Allocation		xx	Working Capital							10,358	7
8												8
9	TOTAL Facility Related				$28,143.00		$ 3,490,569	$ 2,818,749			$ 156,570	9
	B. Non-Facility Related*											
10	Interest Income										(171)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (171)	14
15	TOTALS (line 9+line14)						$ 3,490,569	$ 2,818,749			$ 156,399	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	26,459	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	29,443	2
3. Under or (over) accrual (line 2 minus line 1).	$	2,984	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	30,915	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	33,899	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Gillespie COUNTY MACOUPIN

FACILITY IDPH LICENSE NUMBER 0041517

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	1000040001	Heritage Manor-Gillespie	$ 29,361.00	$ 29,361.00
2.	1000278402		$ 82.00	$ 82.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 29,443.00	$ 29,443.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? ☐ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$ 27,045	1
2					2
3	TOTALS			$ 27,045	3

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	118				$ 3,578,055	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Roof Repair			1997	2,275						9
10	Storage Tank			1997	1,857						10
11											11
12	Heritage Manor Sign			1996	1,896						12
13	Laundry Room A/C			1996	3,019						13
14											14
15	Garbage Disposal			1998	730						15
16	Roof			1998	90,404						16
17											17
18	Water Heater			1999	3,596						18
19	Air Conditioning Unit			1999	1,145						19
20	Smoke Dampers/Fire Alarm Replacement			1999	5,802						20
21	Interior Painting--Materials and Labor			1999	2,459						21
22	Roof			1999	29,985						22
23											23
24	Interior Painting--Materials and Labor			2000	3,923						24
25											25
26	Booster Heater			2001	1,903						26
27	Telephone System Add-on			2001	62						27
28											28
29	A/C Rooftop Unit			2002	2,703						29
30											30
31											31
32											32
33											33
34	C/O Allocation							11,718	11,718		34
35	Book Depreciation					94,265		94,265		723,044	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38	A/C Units	2003	8,858						38
39	Asphalt Sealing	2003	2,408						39
40	Ansul System --Kitchen	2003	1,465						40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,742,545	$ 94,265		$ 105,983	$ 11,718	$ 723,044	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,742,545	$ 94,265		$ 105,983	$ 11,718	$ 723,044	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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18									18
19									19
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,742,545	$ 94,265		$ 105,983	$ 11,718	$ 723,044	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 445,589	$ 22,022	$ 22,022	$		$ 404,295	71
72	Current Year Purchases	1,178						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 446,767	$ 22,022	$ 22,022	$		$ 404,295	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,216,357	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 116,287	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 128,005	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 11,718	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,127,339	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 15,280 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		2,878		2,878
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 2,878	$	$ 2,878
10	SUM OF line 9, col. 1 and 2 (e)	$ 2,878			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 77,884	$		$ 77,884	1
2	Licensed Speech and Language Development Therapist		hrs			43,693			43,693	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			76,088	3,712		79,800	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				348,134		348,134	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					10,571			10,571	13
14	TOTAL			$		$ 208,236	$ 351,846		$ 560,082	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2003 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 10,352	$	1
2	Cash-Patient Deposits	2,840		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	376,414		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,069		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,059,418		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,462,093	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	27,045		13
14	Buildings, at Historical Cost	3,742,546		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	446,767		16
17	Accumulated Depreciation (book methods)	(1,127,339)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	16,980		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,105,999	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,568,092	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 72,789	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,840		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	202,430		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,393		31
32	Accrued Real Estate Taxes(Sch.IX-B)	30,915		32
33	Accrued Interest Payable	12,067		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Escrow			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 322,434	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,818,749		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,818,749	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,141,183	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,426,909	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,568,092	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,041,172	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,041,172	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	385,737	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 385,737	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,426,909	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,000,773	1
2	Discounts and Allowances for all Levels	(734,266)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,266,507	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	502,234	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 502,234	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	11,403	11
12	Gift and Coffee Shop	2,367	12
13	Barber and Beauty Care	15,410	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	384,162	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	5	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 413,347	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	171	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 171	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,182,259	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	645,713	31
32	Health Care	1,873,035	32
33	General Administration	962,950	33
	B. Capital Expense		
34	Ownership	300,049	34
	C. Ancillary Expense		
35	Special Cost Centers	12,045	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		2,730	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,796,522	40
41	**Income before Income Taxes (line 30 minus line 40)****	385,737	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 385,737	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,622	1,725	$ 41,081	$ 23.82	1
2	Assistant Director of Nursing	1,773	1,950	37,573	19.27	2
3	Registered Nurses	5,039	5,509	101,888	18.49	3
4	Licensed Practical Nurses	13,279	14,384	237,376	16.50	4
5	Nurse Aides & Orderlies	83,170	89,556	837,854	9.36	5
6	Nurse Aide Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,638	1,814	20,070	11.06	8
9	Activity Director					9
10	Activity Assistants	4,361	4,721	45,425	9.62	10
11	Social Service Workers	1,745	1,958	26,698	13.64	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,932	18,077	147,618	8.17	15
16	Dishwashers					16
17	Maintenance Workers	3,261	3,355	46,001	13.71	17
18	Housekeepers	10,632	11,468	78,479	6.84	18
19	Laundry	5,247	5,767	40,581	7.04	19
20	Administrator	2,080	2,080	68,706	33.03	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,510	6,485	87,756	13.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) beautician	1,500	1,500	11,588	7.73	33
34	TOTAL (lines 1 - 33)	157,789	170,349	$ 1,828,694 *	$ 10.73	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		400		36
37	Medical Records Consultant		4,800		37
38	Nurse Consultant				38
39	Pharmacist Consultant		694		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,198		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 9,092		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	29	$ 857		50
51	Licensed Practical Nurses	182	4,541		51
52	Nurse Aides	0	0		52
53	TOTAL (lines 50 - 52)	210	$ 5,398		53

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Susie Hale	Admin	0	$ 68,706
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 68,706

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 257,559
		0
		0
		0
Legal Fees (Adjusted to zero)		4,113
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 261,672

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 16,360
Unemployment Compensation Insurance	14,756
FICA Taxes	139,895
Employee Health Insurance	162,326
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	27,831
Employee Benefits - central office	34,106
TOTAL (agree to Schedule V, line 22, col.8)	$ 395,274

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,505
Health Care Worker Background Check	
(Indicate # of checks performed)	483
Central Office Allocation	4,075
Promotional Advertising	3,003
Public Relations	7,931
Dues and Subscriptions	7,845
License and Fees	521
Less: Public Relations Expense	(7,931)
Non-allowable advertising	(566)
Yellow page advertising	(3,003)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 13,863

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,416
	266
Seminar Expense	3,125
Non Allowable	(10,439)
Central Office Allocation	6,631
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Gillespie # 0041517 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Gillespie **#** 0041517 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **No** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **64,605**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **659**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Pellman & Dold** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain. **Not Complete as of this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009			PETTY CASH	10,352							1,009	1,009 PETTY CA	10,352
1010			CASH IN BANK								1,100	1,100 ACCTS RE	376,414
1040			CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100			ACCOUNTS RECEIVABLE	376,414							1,110	1,110 ACCTS RECEIV-M/C	
1110			MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125			IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130			MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135			ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140			UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	13,069
1145			A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190			ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200			PREPAID INSURANCE	13,069							1,310	1,310 SUPPLIES INVENTORY	
1220			OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300			FOOD INVENTORY								1,409	1,409 LAND	27,045
1310			SUPPLIES INVENTORY								1,450	1,450 FURNITUB	446,767
1409			LAND	27,045							1,460		-404,295
1450			FURNITURE & EQUIPMENT	446,767							1,475	1,475 CODE ALE	3,742,546
1460			ACCUM DEPR-FURN & EQUIP	-404,295							1,490	1,490 ACCUM D(	-723,044
1475			BUILDING & IMPROVEMENTS	3,742,546							1,530	1,530 RESIDENT	2,840
1490			ACCUM DEPR-BUILDING	-723,044							1,550	1,550 LOAN FEE	16,980
1530			RESIDENT FUNDS	2,840							1,551	1,551 LOAN FEES ADDED	
1550			LOAN FEES	16,980							1,850	1,850 INTERCOM	1,059,418
1560			REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-72,789
1575			REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850			INTRACOMPANY	1,059,418							2,100	2,100 ACCRUED	-100,174
2010			ACCOUNTS PAYABLE	-72,789							2,100	2,100 PR CLEARING-BENEFITS	
2095			BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100			ACCRUED PAYROLL	-100,174							2,110	2,110 ACCRUED	-102,256
2110			ACCRUED VACATION PAY	-102,256							2,120	2,120 U.C. TAXES PAYABLE	
2120			UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-1,393
2125			FICA TAX PAYABLE	-1,393	-1,393						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130			FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140			STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145			EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150			UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230			PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235			IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240			UNITED WAY								2,246	2,250 401K W/H	
2245			GROUP INSURANCE PAYABLE								2,250		
2246			GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260			WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-12,067
2280			MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300			ACCRUED INTEREST PAYABLE	-12,067							2,350	2,350 REAL EST.	-30,915
2310			SALES TAX PAYABLE								2,385		
2320			IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350			REAL ESTATE TAX PAYABLE	-30,915							2,512	2,512 DUE TO RI	-2,840
2385			ACTIVITY FUND	0							2,600	2,600 LASALLE	-2,755,920
2390			SECURITY DEPOSITS								2,600		
2391			VOLUNTEER FUND								2,625	2,625 LASALLE	-62,829
2393			HEART FUND/BAZAAR								2,625		
2395			DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400			CURRENT PORTION LT DEBT								2,720	2,720 RETAINEI	-1,041,172
2460			INCOME TAXES PAYABLE									net income	-385,737
2512			DUE TO RESIDENTS	-2,840									
2600			MORTGAGE PAYABLE	-2,818,749									
2650			EQUIPMENT LOAN PAYABLE									balance	0
2695			CURRENT PORTION LT DEBT										
2696			DEFERRED INCOME TAXES										
2710			COMMON STOCK										
2720			RETAINED EARNINGS	-1,041,172									
2970			PROFIT/LOSS FOR PERIOD	-385,737									
3007.1			PATIENT DAYS-PRIVATE	14,511							3,007	3,007 PATIENT I	14,511
3007.2			PATIENT DAYS-IPA	19,444							3,007	3,007 PATIENT I	19,444
3007.3			PATIENT DAYS-MEDICARE	3,196							3,007	3,007 PATIENT I	3,196
3007.4			PATIENT DAYS-CONVERSION								3,007		
3007.5			PATIENT DAYS-LICENSED								3,007		
3007.6			PATIENT DAYS-TOTAL								3,007		
3010		1	BASIC CHARGE-PRIVATE & VA	-1,377,887		0	0	0	0		3,007		
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,377,887)
3020		1	BASIC CHARGE-IPA	-1,451,886		0	0	0	0		3,020	3,020 BASIC CH.	(1,451,886)
3030		1	BASIC CHARGE-MEDICARE	-881,403		0	0	0	0		3,030	3,030 BASIC CH.	(881,403)
3035		4	DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(15,974)
3040		1	LIGHT NURSING CARE	-99,301		0	0	0	0		3,050	3,050 MEDIUM N	(23,382)
3050		1	MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(43,047)
3060		1	HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(16,898)
3061		1	SKILLED NURSING CARE								3,080	3,080 NURSING	(61,864)
3080		1	NURSING SUPPLIES-PRIVATE	-164,260		0	0	0	0		3,081	3,081 NURSING	(58,422)
3081		1	NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(37,075)
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(6,899)
3083		1	NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(140,717)
3100		17	DRUGS	-384,162		0	0	0	0		3,101	3,101 DRUGS-OT	(243,445)
3101		17	DRUGS-OTHER								3,110		
3110		6	PT-PRIVATE	-502,234		0	0	0	0		3,111		
3111		6	PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(130,160)
3112		6	PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(53,560)
3113		6	PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(4,737)
3130		1	PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(760)
3140		19	LABORATORY INCOME			0	0	0	0		3,151		
3150		6	SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(201,356)
3151		6	SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(103,124)
3152		6	SPEECH/OT-MED PART A			0	0	0	0		3,160	3,160 X-RAY SEI	(8,537)
3153		6	SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	168,952
3410		2	IPA DISCOUNTS	734,266		0	0	0	0		3,411	3,411 MEDICARI	38,728
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	514,358
3420		2	MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520		16	RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(15,410)
3530		13	BEAUTY SHOP	-15,410		0	0	0	0		3,560	3,560 ACTIVITY	(480)
3560		12	ACTIVITY FUND INCOME	-480		0	0	0	0		3,570	3,570 VENDING	(1,887)
3570		12	VENDING INCOME/EXPENSE	-1,887		0	0	0	0		3,590	3,590 EQUIPMEI	(26,036)
3580		12	MANAGEMENT FEES			0	0	0	0		3,595		
3590		1	EQUIPMENT RENTAL	-26,036		0	0	0	0		3,600	3,600 MISC INC(	(5)
3595		21	RESIDENT TRANSPORTATION	0		0	0	0	0		4,110	4,110 G&A WAG	82,301
3600		21	MISC INCOME	-5		0	0	0	0		4,111	4,111 ADMINIST	68,706
4110			GENERAL & ADMINIST WAGES	82,301	87,756	21	1	17	0		4,115	4,115 G&A PTO /	5,455
4111			ADMINISTRATOR WAGES	68,706	68,706	17	1	0	0		4,120	4,120 EMPLOYE	15,209
4115			VACATION & SICK - G&A	5,455		21	1	0	0		4,125		
4120	4475		EMPLOYEE BENEFITS	16,490	361,168	22	3	0	0		4,130	4,130 EMPLOYE	8,721
4125			EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0		4,135	4,135 EMPLOYE	2,620
4130			EMPLOYEE SCHOLORSHIP WA(	8,721		21	1	0	0		4,250	4,250 OFFICE SU	4,799
4135			EMPLOYEE SCHOLORSHIP COS	2,620		23	3	0	0		4,255	4,255 POSTAGE	3,632
4220			DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHOI	17,659
4250	4255		OFFICE SUPPLIES	9,388	9,388	21	2	0	0		4,275	4,275 TRAINING	596
4260			TELEPHONE	17,659	17,659	21	3	0	0		4,276	4,276 INJURY PF	(369)
4275			TRAINING & EMPLOYEE DEVL	596	596	23	3	16	0		4,280	4,280 GENERAL	2,416
4280			GENERAL TRAVEL	2,416	5,807	24	3	16	0		4,281	4,281 MEAL EXF	266
4281			MEAL EXPENSE FOR TRAVEL	266		24	3	19	0		4,285	4,285 EDUCATIC	3,125
4285			EDUCATION & SEMINAR	3,125		24	3	19	-10,439 ***		4,289		
4290			HELP WANTED ADVERTISING	1,505	85,893	20	3	0	0	-64,605	4,290	4,290 HELP WAI	1,505
4291			PROMOTIONAL ADVERTISING	3,003		20	3	25	-3,003		4,291	4,291 PROMOTIC	3,003
4292			PUBLIC RELATIONS	7,931		20	3	25	-7,931		4,292	4,292 PUBLIC RI	7,931
4300			LICENSES & FEES	65,126		20	3	17	0		4,300	4,300 LICENSE &	65,126
4310			DUES & SUBSCRIPTIONS	7,845		20	3	17	-566		4,310	4,310 DUES & SU	7,845
4320			CONTRIBUTIONS	234		27	3	20	-234		4,320	4,320 CONTRIBU	234
4350			PROFESSIONAL FEES	4,113	261,672	19	3	22	-4,113		4,350	4,350 PROFESSI(	4,113
4355			MEDICAL DIRECTOR	400	400	9	3	0	0		4,355	4,355 MEDICAL	400
4360			UTILIZATION REVIEW	0		10	3	0	0		4,362	4,361 OTHER PH	4,800
4361			OTHER PHYSICIAN FEES	0		39	3	0	0		4,363	4,362 MEDICAL	694
4362			MEDICAL RECORDS CONSULT	4,800		10	3	0	0		4,364	4,363 PHARMAC	3,198
4363			PHARMACIST FEES	694		10	3	0	0		4,370	4,364 SOCIAL SI	230
4364			SOC SERV/ACT CONSULT	3,198	3,198	12	3	0	0		4,383	4,383 BACKGRO	483
4370			TV RENTAL	230		35	3	5	-131		4,390	4,390 OTHER TA	2,730
4380			INCOME TAXES		6,852	27	3	26	0		4,400	4,400 PAYROLL	148,287
4383			BACKGROUND CHECKS	483		20	3	26	0		4,401	4,401 PAYROLL	6,364
4400			PAYROLL TAXES	148,287		22	3	0	0		4,410	4,410 GROUP IN	162,326
4401			PAYROLL TAXES ADMINIST	6,364		22	3	0	0		4,420	4,420 LIABILITY	57,453
4410			GROUP INSURANCE	162,326		22	3	0	0		4,430	4,430 WORKMA	12,783
4420			LIABILITY INSURANCE	57,453	57,453	26	3	0	0		4,435	4,435 W/C-FIRST	3,368
4425			INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	578
4430			WORKMENS COMP INSURANCI	16,360		22	3	0	0		4,450	4,450 CENTRAL	257,559
4450			CENTRAL OFFICE FEES	257,559		19	3	34	-257,559		4,460	4,460 BAD DEBT	6,000
4460			BAD DEBTS	6,000		27	3	24	-6,000		4,461	4,461 BAD DEBT	12,228
4470			LOST ITEMS-RESIDENTS	618		27	3	0			4,470	4,470 LOST ITEM	618
4490			MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	1,281
4510			REAL ESTATE TAXES	33,899	33,899	33	3	0	0		4,486	4,486 SERVICE (	3,922
4600			LEASED EQUIPMENT	3,421	3,651	35	3	16	0		4,490	4,490 MISC EXPI	(1,156)
5110			MAINTENANCE SALARIES	43,089	46,001	6	1	0	0		4,496	4,496 MISC. M.I.	957
5120			MAINTENANCE SICK & VAC	2,912		6	1	0	0		4,510	4,510 REAL EST.	33,899
5130			ELECTRIC	35,387	92,868	5	3	0	0		4,600	4,600 LEASED E	3,421
5131			NATURAL GAS	20,466		5	3	0	0		5,110	5,110 MAINTEN.	43,089
5132			HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	2,912
5133			WATER & SEWER	37,015		5	3	0	0		5,130	5,130 ELECTRIC	35,387
5134			TRASH COLLECTION	7,075	25,464	6	3	0	0		5,131	5,131 NATURAL	20,466
5140			PROPERTY PLANT REPLACEMI	10,051	30,108	6	2	0	0		5,133	5,133 WATER &	37,015
5160			GENERAL REPAIR & MAINT	20,057		6	2	0	0		5,134	5,134 TRASH CC	7,075
5165			MAINTENANCE CONTRACTS	18,389		6	3	0	0		5,140	5,140 PROP/PLA	10,051
5210			DIETARY WAGES	138,744	147,618	1	1	0	0		5,160	5,160 GENERAL	20,057
5220			DIETARY SICK & VAC	8,874		1	1	0	0		5,165	5,165 MAINTEN.	14,467
5240			SALES TAX			2	3	13	0		5,210	5,210 DIETARY	138,744
5248			FOOD PURCHASES	147,247	146,588	2	2	0	0		5,220	5,220 DIETARY	8,874
5250			SUPPLIES-DISHWASHING	4,142	11,946	1	2	0	0		5,248	5,248 FOOD PUR	148,403
5260			DIETARY REPLACEMENT	1,874		1	2	0	0		5,250	5,250 SUPPLIES	4,142
5270			KITCHEN SUPPLIES-PAPER	5,930		1	2	0	0		5,260	5,260 REPLACEI	1,874
5295			MEAL CREDIT	-659		2	2	0	0		5,270	5,270 KITCHEN	5,930
5310			LAUNDRY WAGES	38,191	40,581	4	1	0	0		5,295	5,295 MEAL INC	(659)
5340			LAUNDRY SICK & VAC	2,390		4	1	0	0		5,310	5,310 LAUNDRY	38,191
5370			LAUNDRY REPLACEMENT	6,909	13,100	4	2	0	0		5,340	5,340 LAUNDRY	2,390
5380			LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	6,909
5390			LAUNDRY SUPPLIES	6,191		4	2	0	0		5,380		
5410			HOUSEKEEPING WAGES	74,123	78,479	3	1	0	0		5,390	5,390 SUPPLIES	6,191
5440			HOUSEKEEPING SICK & VAC	4,356		3	1	0	0		5,410	5,410 HOUSEKE	74,123
5480			HOUSEKEEPING SUPPLIES	5,149	12,960	3	2	0	0		5,440	5,440 HOUSEKE	4,356
5490			HOUSEKEEPING SUPPLIES-PPR	7,811		3	2	0	0		5,480	5,480 SUPPLIES-	5,149
6010			RN WAGES-MEDICARE		1,275,842	10	1	0	0		5,490	5,490 SUPPLIES-	7,811
6020			RN WAGES-NON MEDICARE	92,637		10	1	0	0		6,020	6,020 RN WAGE	92,637
6030			DON WAGES	41,081		10	1	0	0		6,030	6,030 DON WAG	41,081
6035			ADON	37,573		10	1	0	0		6,035	6,035 ADON WA	37,573
6040			RN SICK & VACATION	9,251		10	1	0	0		6,040	6,040 RN PTO &	9,251
6110			LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	222,824
6120			LPN WAGES-NON MEDICARE	222,824		10	1	0	0		6,140	6,140 LPN PTO &	14,552
6130			LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	769,755
6140			LPN SICK & VACATION	14,552		10	1	0	0		6,240	6,240 AIDES PTC	68,099
6210			AIDE WAGES-MEDICARE			10	1	0	0		6,245	6,245 CONTRAC	857
6220			AIDE WAGES-NON MEDICARE	769,755		10	1	0	0		6,246	6,246 CONTRAC	4,541
6230			WARD CLERKS			10	1	0	0		6,247		
6240			AIDE VACATION & SICK	68,099		10	1	0	0		6,250		
6245			CONTRACT NURSES-RN	857		10	3	0	0		6,255	6,255 NURSE AII	2,878
6246			CONTRACT NURSES-LPN	4,541		10	3	0	0		6,260	6,260 NURSE AII	(11,403)
6247			CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270 REHAB W.	18,531
6250			NURSE AIDE TRAINING WAGES	0	0	13	1	0	0		6,275	6,275 REHAB PT	1,539
6255			NURSE AID TRAINING EXP	2,878	2,878	13	2	0	0		6,290	6,290 NURSING	46,815
6260			NURSE AIDE TRAINING REIMB	-11,403		0	0	0	0		6,295	6,295 NURSING	4,797
6270			REHAB WAGES	18,531		10	1	0	0		6,390	6,390 REPLACEI	3,051
6275			REHAB SICK & VAC	1,539		10	1	0	0		6,490	6,490 OTHER	4,067
6280			NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUI	76,828
6290			NURSING SUPPLIES	46,815	54,663	10	2	0	0		7,281	7,281 DRUG PUI	150,229
6295			NURSING SUPPLIES	4,797		10	2	0	0		7,380	7,380 LABORAT	2,562
6390			REPLACEMENT-NURSING	3,051		10	2	0	0		7,391	7,390 X-RAY SEI	2,770
6490			NURSING OTHER	4,067	14,959	10	3	0	0		7,393	7,391 AMBULAN	5,239
7280			DRUG PURCHASES	76,828	230,769	39	2	0	121,077 ***		7,510	7,510 ACTIVITIE	42,993
7281			DRUG PURCHASES-OTHER	150,229		39	2				7,540	7,540 ACTIVITIE	2,432
7380			LABORATORY SERVICES	10,571	211,407	39	3	0	0		7,590	7,590 ACTIVITIE	2,677
7410			HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	78,159
7440			HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	3,712
7450			HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SI	25,215
7510			ACTIVITES WAGES	42,993	45,425	11	1	0	0		7,720	7,720 SOCIAL SI	1,483
7540			ACTIVITIES SICK & VAC	2,432		11	1	0	0		7,730	7,730 SOCIAL SI	834
7590			ACTIVITIES SUPPLIES	2,677	2,677	11	2	0	0		7,740	7,740 OCCUPAT	79,796
7595			ACTIVITIES FEES	3,285	3,285	11	3	0	0		7,750		
7610			PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	42,881
7611			PT SICK & VACATION			39	1	0	0		7,820		
7620			PT FEES	78,159		39	3	0	-2,071 ***		7,890	7,890 BEAUTY S	457
7660			PT SUPPLIES	3,712		39	2	0	0		7,960		
7710			SOCIAL SERVICE WAGES	25,215	26,698	12	1	0	0		8,120	8,120 INTEREST	123,456
7720			SOCIAL SERVICE SICK & VAC	1,483		12	1	0	0		8,125	8,125 ALLOCAT	16,516
7730			SOCIAL SERVICE EXPENSES	834	834	12	2	0	0		8,130	8,130 DEPRECIA	116,287
7740			OT FEE	79,796		39	3	0	-1,912 ***		8,150	8,150 LOAN FEE	6,240
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	(171)
7770			SPEECH THERAPY FEE	42,881		39	3	0	812 ***		9,520		
7800			BEAUTICIAN WAGES	11,028	11,588	40	1	0	0		9,530		
7810			BEAUTICIAN SICK & VAC	560		40	1	0	0				
7820			BEAUTICIAN FEES	0	0	40	3	0	0			7,595 ACTIVITIE	3,285
7890			BEAUTY SHOP SUPPLIES	457	457	40	2	0	0			7,910 VOLUNTEER COORD-SALARY	
7910			VOLUNTEER COORDINATOR	0		21	1	0	0			7,940 VOLUNTEER COORD-VAC/SICK	
7940			VOL COORD SICK & VAC	0		21	1	0	0			7,960 VOLUNTEER COORD EXP	
7960			VOL COORD SUPPLIES	0		21	2	0	0			7,800 BEAUTICI	11,028
8100			RENT		0	34	3	0	0			7,820 BEAUTICI	560
8120			INTEREST EXPENSE	139,972	146,212	32	3	14	-171			4,361 OTHER PH	0
8130			DEPRECIATION	116,287	116,287	30	3	9	0				(385,737)
8150			LOAN FEE AMORTIZATION	6,240		32	3	0	0	60,773			
9510			INTEREST INCOME	-171		32	0	10	0				
9520			MISC NON-OPERATING INCOM	0		0	0	0	0				
9700			INCOME TAXES	2,730		0	0	0	0				
				3,784,948	3,793,792								
					8,844								
GRAND TOTALS				-385,737					-172,241				
				(NET INCOME)									
				0									

FACILITY NAME:	
FACILITY ID:	0
FACILITY UNITS:	89
BALANCE SHEET TOTAL	0
	173,113

	G/L	RECAP CENSUS
PP	14,511	11,982
IPA	19,444	19,444
medicare	3,196	3,196
		34,622
IPA BEDHOLDS	0	
PP BEDHOLDS	133	
PP CONVERS	2,396	